Docket No.: 0033-1077PUS1 (PATENT)

Examiner: J. P. Hughes

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Naru USUKURA et al.

Application No.: 10/575,990 Confirmation No.: 5537

Filed: April 17, 2006 Art Unit: 2883

For: CIRCULARLY POLARIZING PLATE,

VERTICALLY ALIGNMENT TYPE OF LIQUID CRYSTAL DISPLAY PANEL AND METHOD OF MANUFACTURING THE

SAME

REPLY TO RESTRICTION REQUIREMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Madam:

In reply to the Restriction Requirement dated March 12, 2008, the following remarks are respectfully submitted in connection with the above-identified U.S. patent application.

This reply includes **Remarks** beginning on page 2.